

## **SUMMARY OF EXHIBITS**

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	Copies of documentation supporting expenses

**Howard L Klein Co.**  
**Summary by Project**  
**Exhibit A**

Project #	Project description	Hours	Fees
1	Secured and closed 7 branch offices.	22.00	3,650.00
2	Secured and maintained complex computer system consisting of 30 servers.	13.70	2,987.50
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system).		
4	Assisted dealers in their transition to another funding source.	43.20	10,800.00
5	Assisted consumers with their financing loans.	12.50	3,125.00
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10.	39.00	9,750.00
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, numerous inquiries, 401K plan dissolution and COBRA issues.	36.60	9,150.00
8	Analyzed pre-petition and post-petition creditors.	28.20	6,975.00
9	Prepared of SOFA and bankruptcy schedules.	74.30	18,575.00
10	Reviewed and monitored collections on finance receivable performed by Duvera.	21.30	5,325.00
11	Record management for records not seized by FBI. Boxed and indexed over 250 boxes of records from branches and 150 boxes from home office. Most of this time was done subsequent to 12/31/2010.	1.40	200.00
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10.	23.10	5,775.00
13	Maintained accounting books for Fair Finance during Trustee period of 2/2010 through 12/2010.	22.40	5,600.00
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI.	79.00	7,756.25
15	Reviewed accounting records seized by FBI. Prepared index of records. (Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents.)	244.80	49,287.50
16	Meetings and cooperation with government agencies.	8.10	2,025.00
17	Analyzed Ponzi scheme.	80.50	20,125.00
18	Analyzed insolvency.	57.00	14,250.00
19	Analyzed fraudulent conveyances.	2.20	550.00
20	Assisted with substantive consolidation motion.	8.60	2,150.00
21			
22	Analyzed over 70 related companies which conducted business that affected Fair Finance.	174.70	43,675.00
23	Investigated real estate transactions involving Durham and Cochran.	15.40	3,512.50
24	Investigated auto transactions and other assets.	13.40	3,350.00
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham.	69.80	17,450.00
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon.	21.10	5,275.00
27	Investigated Durham's dealings with alleged third party Daniel Laikin.	6.00	1,500.00
28	Investigated financing deals with Textron, Summit, Brevet and Fortress.	34.70	8,675.00
29	Investigated accounting firms.		
30	Prepared expert report on the Liakin transactions.		
31	Prepared expert report regarding Ponzi scheme and insolvency.	3.00	750.00
32	General; meetings, background, emails, planning, mail.	127.10	30,512.50
33	Prepared fee application.		
34	Travel	44.30	5,400.00
	<b>Total</b>	<b>1,327.40</b>	<b>298,156.25</b>

**Howard L Klein Co.**  
**Summary by Project by Staff**  
**Exhibit B**

Projects	Hours		Fees		Total	
	Howard Klein ('HK')	Josh Feldman ('JF')	Howard Klein ('HK')	Josh Feldman ('JF')	Hours	Fees
Branches	22.00		3,650.00		22.00	3,650.00
1 Total	22.00		3,650.00		22.00	3,650.00
Computers	13.70		2,987.50		13.70	2,987.50
2 Total	13.70		2,987.50		13.70	2,987.50
Dealer	43.20		10,800.00		43.20	10,800.00
4 Total	43.20		10,800.00		43.20	10,800.00
Customer issues	12.50		3,125.00		12.50	3,125.00
5 Total	12.50		3,125.00		12.50	3,125.00
Brevet	0.30		75.00		0.30	75.00
Investors	38.70		9,675.00		38.70	9,675.00
6 Total	39.00		9,750.00		39.00	9,750.00
Payroll	16.90		4,225.00		16.90	4,225.00
Regulatory agencies	6.60		1,650.00		6.60	1,650.00
Tax compliance	13.10		3,275.00		13.10	3,275.00
7 Total	36.60		9,150.00		36.60	9,150.00
Accounts payable	22.70		5,675.00		22.70	5,675.00
Creditors	3.30		750.00		3.30	750.00
Preferences	2.20		550.00		2.20	550.00
8 Total	28.20		6,975.00		28.20	6,975.00
Bankruptcy Schedules	70.20		17,550.00		70.20	17,550.00
SOFA	4.10		1,025.00		4.10	1,025.00
9 Total	74.30		18,575.00		74.30	18,575.00
Duvera issues	21.30		5,325.00		21.30	5,325.00
10 Total	21.30		5,325.00		21.30	5,325.00
Document management	1.40		200.00		1.40	200.00
11 Total	1.40		200.00		1.40	200.00
2/28/10 close	3.30		825.00		3.30	825.00
Year end close	19.80		4,950.00		19.80	4,950.00
12 Total	23.10		5,775.00		23.10	5,775.00
Trustee accounting	22.40		5,600.00		22.40	5,600.00
13 Total	22.40		5,600.00		22.40	5,600.00
Travel- Indianapolis	45.10	33.90	5,637.50	2,118.75	79.00	7,756.25
14 Total	45.10	33.90	5,637.50	2,118.75	79.00	7,756.25

**Howard L Klein Co.**  
**Summary by Project by Staff**  
**Exhibit B**

Projects	Hours		Fees		Total	
	Howard Klein ('HK')	Josh Feldman ('JF')	Howard Klein ('HK')	Josh Feldman ('JF')	Hours	Fees
FBI boxes	153.00	91.80	37,812.50	11,475.00	244.80	49,287.50
15 Total	153.00	91.80	37,812.50	11,475.00	244.80	49,287.50
FBI	1.10		275.00		1.10	275.00
KPMG	2.80		700.00		2.80	700.00
Ohio Division Securities	4.20		1,050.00		4.20	1,050.00
16 Total	8.10		2,025.00		8.10	2,025.00
Ponzi	80.50		20,125.00		80.50	20,125.00
17 Total	80.50		20,125.00		80.50	20,125.00
Solvency	57.00		14,250.00		57.00	14,250.00
18 Total	57.00		14,250.00		57.00	14,250.00
Fraudulent conveyances	0.60		150.00		0.60	150.00
Political contributions	0.80		200.00		0.80	200.00
Preferences	0.80		200.00		0.80	200.00
19 Total	2.20		550.00		2.20	550.00
Substantive consolidation	8.60		2,150.00		8.60	2,150.00
20 Total	8.60		2,150.00		8.60	2,150.00
Autos	2.60		650.00		2.60	650.00
Loans	40.60		10,150.00		40.60	10,150.00
Obsidian	11.10		2,775.00		11.10	2,775.00
Ponzi	1.40		350.00		1.40	350.00
Related party	44.60		11,150.00		44.60	11,150.00
RPT - Fair Holdings	10.80		2,700.00		10.80	2,700.00
RPT- DCI	15.90		3,975.00		15.90	3,975.00
RPT- Tim Durham	30.30		7,575.00		30.30	7,575.00
RPT-Diamond Investment	8.10		2,025.00		8.10	2,025.00
Solvency	1.60		400.00		1.60	400.00
Speedster	7.50		1,875.00		7.50	1,875.00
US Rubber	0.20		50.00		0.20	50.00
22 Total	174.70		43,675.00		174.70	43,675.00
Real estate	15.40		3,512.50		15.40	3,512.50
23 Total	15.40		3,512.50		15.40	3,512.50
ART	1.90		475.00		1.90	475.00
Asset sales	0.50		125.00		0.50	125.00
Autos	11.00		2,750.00		11.00	2,750.00
24 Total	13.40		3,350.00		13.40	3,350.00
Cash analysis	25.40		6,350.00		25.40	6,350.00
DCI	11.20		2,800.00		11.20	2,800.00
FHI	21.30		5,325.00		21.30	5,325.00
Ponzi	1.30		325.00		1.30	325.00
Solvency	8.90		2,225.00		8.90	2,225.00
Year end close	1.70		425.00		1.70	425.00
25 Total	69.80		17,450.00		69.80	17,450.00

**Howard L Klein Co.  
Summary by Project by Staff  
Exhibit B**

Projects	Hours		Fees		Total	
	Howard Klein ("HK")	Josh Feldman ("JF")	Howard Klein ("HK")	Josh Feldman ("JF")	Hours	Fees
CLST	20.60		5,150.00		20.60	5,150.00
National Lampoon	0.50		125.00		0.50	125.00
26 Total	21.10		5,275.00		21.10	5,275.00
Brightpoint	1.20		300.00		1.20	300.00
Laikin matter	4.80		1,200.00		4.80	1,200.00
27 Total	6.00		1,500.00		6.00	1,500.00
Brevet	19.00		4,750.00		19.00	4,750.00
Fortress	9.90		2,475.00		9.90	2,475.00
Summit issues	5.50		1,375.00		5.50	1,375.00
Textron	0.30		75.00		0.30	75.00
28 Total	34.70		8,675.00		34.70	8,675.00
Report	3.00		750.00		3.00	750.00
31 Total	3.00		750.00		3.00	750.00
341 meeting	4.70		1,175.00		4.70	1,175.00
Administration	0.40		-		0.40	-
Background	23.90		4,812.50		23.90	4,812.50
Bank accounts	0.70		175.00		0.70	175.00
Duvera issues	5.30		1,325.00		5.30	1,325.00
Emails	15.40		3,850.00		15.40	3,850.00
General	23.90		5,975.00		23.90	5,975.00
Mail	8.80		2,200.00		8.80	2,200.00
Meetings	39.10		9,775.00		39.10	9,775.00
Planning	4.90		1,225.00		4.90	1,225.00
32 Total	127.10		30,512.50		127.10	30,512.50
Travel	44.30		5,400.00		44.30	5,400.00
34 Total	44.30		5,400.00		44.30	5,400.00
Grand Total	1,201.70	125.70	284,562.50	13,593.75	1,327.40	298,156.25

**Howard L Klein Co.**  
**Summary of Time by Day**  
**Exhibit C**

Date	Howard Klein ("HK")	Josh Feldman ("JF")	Grand Total
Sunday, February 21, 2010	-		-
Monday, February 22, 2010	3.40		3.40
Tuesday, February 23, 2010	7.10		7.10
Wednesday, February 24, 2010	10.30		10.30
Thursday, February 25, 2010	3.40		3.40
Friday, February 26, 2010	0.30		0.30
Sunday, February 28, 2010	1.50		1.50
Tuesday, March 02, 2010	1.00		1.00
Friday, March 05, 2010	2.10		2.10
Monday, March 08, 2010	5.60		5.60
Tuesday, March 09, 2010	8.80		8.80
Wednesday, March 10, 2010	8.90		8.90
Thursday, March 11, 2010	6.70		6.70
Friday, March 12, 2010	6.10		6.10
Saturday, March 13, 2010	1.60		1.60
Sunday, March 14, 2010	9.80		9.80
Monday, March 15, 2010	8.00		8.00
Tuesday, March 16, 2010	8.90		8.90
Wednesday, March 17, 2010	7.20		7.20
Thursday, March 18, 2010	7.00		7.00
Friday, March 19, 2010	4.80		4.80
Saturday, March 20, 2010	3.00		3.00
Monday, March 22, 2010	7.30		7.30
Tuesday, March 23, 2010	11.40		11.40
Wednesday, March 24, 2010	8.80		8.80
Thursday, March 25, 2010	9.60		9.60
Friday, March 26, 2010	11.60		11.60
Sunday, March 28, 2010	5.00		5.00
Monday, March 29, 2010	10.00		10.00
Tuesday, March 30, 2010	7.20		7.20
Wednesday, March 31, 2010	7.10		7.10
Thursday, April 01, 2010	8.80		8.80
Friday, April 02, 2010	5.70		5.70
Saturday, April 03, 2010	0.50		0.50
Sunday, April 04, 2010	6.00	6.00	12.00
Monday, April 05, 2010	9.80	7.00	16.80
Tuesday, April 06, 2010	7.40	6.00	13.40
Wednesday, April 07, 2010	7.50	4.00	11.50
Thursday, April 08, 2010	8.90	7.20	16.10
Friday, April 09, 2010	13.10	12.90	26.00
Monday, April 12, 2010	10.10		10.10
Tuesday, April 13, 2010	8.10		8.10
Wednesday, April 14, 2010	9.60		9.60
Thursday, April 15, 2010	6.90		6.90
Friday, April 16, 2010	5.50		5.50
Saturday, April 17, 2010	1.60		1.60
Sunday, April 18, 2010	9.40	5.50	14.90
Monday, April 19, 2010	7.70	7.50	15.20
Tuesday, April 20, 2010	7.90	7.30	15.20



**Howard L Klein Co.**  
**Summary of Time by Day**  
**Exhibit C**

Date	Howard Klein ("HK")	Josh Feldman ("JF")	Grand Total
Wednesday, April 21, 2010	12.80	13.00	25.80
Thursday, April 22, 2010	6.80		6.80
Friday, April 23, 2010	5.30		5.30
Sunday, April 25, 2010	0.40		0.40
Monday, April 26, 2010	6.40		6.40
Tuesday, April 27, 2010	6.20		6.20
Wednesday, April 28, 2010	5.00		5.00
Thursday, April 29, 2010	7.30		7.30
Friday, April 30, 2010	6.00		6.00
Saturday, May 01, 2010	1.70		1.70
Sunday, May 02, 2010	1.70		1.70
Monday, May 03, 2010	5.50		5.50
Tuesday, May 04, 2010	4.90		4.90
Wednesday, May 05, 2010	3.40		3.40
Thursday, May 06, 2010	4.00		4.00
Friday, May 07, 2010	6.30		6.30
Saturday, May 08, 2010	0.90		0.90
Sunday, May 09, 2010	9.90	5.30	15.20
Monday, May 10, 2010	8.70	7.50	16.20
Tuesday, May 11, 2010	8.00	7.50	15.50
Wednesday, May 12, 2010	8.70	7.50	16.20
Thursday, May 13, 2010	8.80	7.50	16.30
Friday, May 14, 2010	14.90	14.00	28.90
Sunday, May 16, 2010	1.20		1.20
Monday, May 17, 2010	4.70		4.70
Tuesday, May 18, 2010	3.50		3.50
Wednesday, May 19, 2010	8.70		8.70
Thursday, May 20, 2010	6.80		6.80
Friday, May 21, 2010	4.50		4.50
Monday, May 24, 2010	4.50		4.50
Tuesday, May 25, 2010	9.20		9.20
Wednesday, May 26, 2010	9.00		9.00
Thursday, May 27, 2010	6.00		6.00
Friday, May 28, 2010	0.20		0.20
Monday, May 31, 2010	2.20		2.20
Tuesday, June 01, 2010	8.80		8.80
Wednesday, June 02, 2010	5.10		5.10
Thursday, June 03, 2010	7.10		7.10
Friday, June 04, 2010	5.60		5.60
Tuesday, June 08, 2010	2.20		2.20
Wednesday, June 09, 2010	2.90		2.90
Thursday, June 10, 2010	2.30		2.30
Friday, June 11, 2010	1.60		1.60
Tuesday, June 15, 2010	7.30		7.30
Wednesday, June 16, 2010	6.60		6.60
Thursday, June 17, 2010	7.00		7.00
Friday, June 18, 2010	4.00		4.00
Sunday, June 20, 2010	3.50		3.50
Monday, June 21, 2010	7.90		7.90

**Howard L Klein Co.**  
**Summary of Time by Day**  
**Exhibit C**

Date	Howard Klein ("HK")	Josh Feldman ("JF")	Grand Total
Tuesday, June 22, 2010	7.80		7.80
Wednesday, June 23, 2010	7.10		7.10
Thursday, June 24, 2010	7.40		7.40
Friday, June 25, 2010	7.80		7.80
Monday, June 28, 2010	8.50		8.50
Tuesday, June 29, 2010	8.30		8.30
Wednesday, June 30, 2010	6.90		6.90
Thursday, July 01, 2010	6.90		6.90
Friday, July 02, 2010	3.70		3.70
Monday, July 05, 2010	0.70		0.70
Tuesday, July 06, 2010	6.20		6.20
Wednesday, July 07, 2010	6.30		6.30
Thursday, July 08, 2010	7.00		7.00
Friday, July 09, 2010	0.40		0.40
Saturday, July 10, 2010	0.40		0.40
Sunday, July 11, 2010	0.10		0.10
Monday, July 12, 2010	4.50		4.50
Tuesday, July 13, 2010	3.50		3.50
Wednesday, July 14, 2010	6.50		6.50
Thursday, July 15, 2010	6.60		6.60
Friday, July 16, 2010	1.80		1.80
Tuesday, July 20, 2010	7.20		7.20
Wednesday, July 21, 2010	7.80		7.80
Thursday, July 22, 2010	6.60		6.60
Friday, July 23, 2010	4.70		4.70
Sunday, July 25, 2010	0.20		0.20
Monday, July 26, 2010	6.80		6.80
Tuesday, July 27, 2010	7.10		7.10
Wednesday, July 28, 2010	6.80		6.80
Thursday, July 29, 2010	6.60		6.60
Monday, August 02, 2010	6.40		6.40
Tuesday, August 03, 2010	5.90		5.90
Wednesday, August 04, 2010	9.20		9.20
Thursday, August 05, 2010	4.20		4.20
Friday, August 06, 2010	5.60		5.60
Tuesday, August 10, 2010	6.20		6.20
Thursday, August 12, 2010	5.50		5.50
Friday, August 13, 2010	2.00		2.00
Sunday, August 15, 2010	0.40		0.40
Monday, August 16, 2010	5.40		5.40
Tuesday, August 17, 2010	5.80		5.80
Wednesday, August 18, 2010	7.30		7.30
Thursday, August 19, 2010	5.00		5.00
Friday, August 20, 2010	6.40		6.40
Tuesday, August 24, 2010	6.50		6.50
Wednesday, August 25, 2010	6.70		6.70
Thursday, August 26, 2010	5.90		5.90
Friday, August 27, 2010	2.90		2.90
Saturday, August 28, 2010	1.10		1.10



**Howard L Klein Co.  
Summary of Time by Day  
Exhibit C**

Date	Howard Klein ("HK")	Josh Feldman ("JF")	Grand Total
Sunday, August 29, 2010	3.30		3.30
Monday, August 30, 2010	5.90		5.90
Tuesday, August 31, 2010	5.20		5.20
Wednesday, September 01, 2010	6.30		6.30
Tuesday, September 07, 2010	6.20		6.20
Wednesday, September 08, 2010	6.90		6.90
Friday, September 10, 2010	7.10		7.10
Sunday, September 12, 2010	3.20		3.20
Monday, September 13, 2010	7.60		7.60
Tuesday, September 14, 2010	5.30		5.30
Wednesday, September 15, 2010	8.00		8.00
Thursday, September 16, 2010	6.50		6.50
Monday, September 20, 2010	4.20		4.20
Tuesday, September 21, 2010	5.60		5.60
Wednesday, September 22, 2010	7.20		7.20
Thursday, September 23, 2010	5.70		5.70
Friday, September 24, 2010	4.30		4.30
Saturday, September 25, 2010	0.70		0.70
Monday, September 27, 2010	5.20		5.20
Tuesday, September 28, 2010	5.10		5.10
Wednesday, September 29, 2010	7.00		7.00
Thursday, September 30, 2010	3.40		3.40
Friday, October 01, 2010	6.60		6.60
Saturday, October 02, 2010	1.40		1.40
Sunday, October 03, 2010	1.20		1.20
Monday, October 04, 2010	7.80		7.80
Tuesday, October 05, 2010	6.20		6.20
Wednesday, October 06, 2010	4.90		4.90
Thursday, October 07, 2010	8.30		8.30
Sunday, October 10, 2010	0.30		0.30
Monday, October 11, 2010	5.00		5.00
Thursday, October 14, 2010	5.70		5.70
Friday, October 15, 2010	4.50		4.50
Tuesday, October 19, 2010	4.10		4.10
Wednesday, October 20, 2010	7.30		7.30
Thursday, October 21, 2010	7.00		7.00
Friday, October 22, 2010	6.00		6.00
Monday, October 25, 2010	5.30		5.30
Tuesday, October 26, 2010	3.30		3.30
Wednesday, October 27, 2010	4.20		4.20
Thursday, October 28, 2010	7.00		7.00
Friday, October 29, 2010	2.80		2.80
Friday, November 05, 2010	5.90		5.90
Monday, November 08, 2010	4.80		4.80
Tuesday, November 09, 2010	6.00		6.00
Wednesday, November 10, 2010	2.60		2.60
Tuesday, November 16, 2010	3.00		3.00
Wednesday, November 17, 2010	1.20		1.20
Monday, November 22, 2010	1.60		1.60

**Howard L Klein Co.  
Summary of Time by Day  
Exhibit C**

<b>Date</b>	<b>Howard Klein ("HK")</b>	<b>Josh Feldman ("JF")</b>	<b>Grand Total</b>
Tuesday, November 23, 2010	3.90		3.90
Thursday, December 02, 2010	4.50		4.50
Friday, December 03, 2010	2.20		2.20
Wednesday, December 08, 2010	5.50		5.50
Thursday, December 09, 2010	7.00		7.00
Friday, December 10, 2010	5.70		5.70
Saturday, December 11, 2010	1.00		1.00
Sunday, December 12, 2010	7.30		7.30
Monday, December 13, 2010	3.50		3.50
Tuesday, December 14, 2010	5.00		5.00
Wednesday, December 15, 2010	6.00		6.00
Thursday, December 16, 2010	5.30		5.30
Friday, December 17, 2010	7.20		7.20
Monday, December 20, 2010	7.50		7.50
Tuesday, December 21, 2010	1.90		1.90
Thursday, December 23, 2010	4.80		4.80
Wednesday, December 29, 2010	7.50		7.50
Thursday, December 30, 2010	7.40		7.40
<b>Grand Total</b>	<b>1,201.70</b>	<b>125.70</b>	<b>1,327.40</b>